

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF OREGON

UNITED STATES OF AMERICA,
Plaintiff,

3:10-CV-01367-PK
ORDER

v.

911 MANAGEMENT, LLC, and
DANIEL DENT,

Defendants.

BROWN, Judge.

Magistrate Judge Paul Papak issued Findings and Recommendation (#70) on March 29, 2012, in which he recommends this Court grant in part and deny in part the government's Motion (#46) for Summary Judgment, deny Defendant Daniel Dent's Motion

(#55) for Partial Summary Judgment, and enter Judgment in favor of the government and against Dent in the amount of the outstanding balance of the unpaid tax liabilities for which the levies were issued plus any statutory accruals and interest. The government and Dent filed timely Objections to the Findings and Recommendation. The matter is now before this Court pursuant to 28 U.S.C. § 636(b)(1) and Federal Rule of Civil Procedure 72(b).

When any party objects to any portion of the Magistrate Judge's Findings and Recommendation, the district court must make a *de novo* determination of that portion of the Magistrate Judge's report. 28 U.S.C. § 636(b)(1). *See also Dawson v. Marshall*, 561 F.3d 930, 932 (9th Cir. 2009); *United States v. Reyna-Tapia*, 328 F.3d 1114, 1121 (9th Cir. 2003)(*en banc*).

In its Objections the government reiterates the arguments contained in its Memorandum in Support of its Motion for Summary Judgment, its Reply, its Response to Dent's Motion for Partial Summary Judgment, and stated at oral argument. Similarly, in his Objections, Dent reiterates the arguments contained in his Response to the government's Motion for Summary Judgment, his Memorandum in Support of his Motion for Partial Summary Judgment, his Reply, and stated at oral argument. This Court has carefully considered the Objections of the government and Dent and concludes they do not provide a basis to modify the Findings and Recommendation. The Court also has reviewed the pertinent

portions of the record *de novo* and does not find any error in the Magistrate Judge's Findings and Recommendation.

CONCLUSION

The Court **ADOPTS** Magistrate Judge Papak's Findings and Recommendation (#70). Accordingly, the Court

1. **GRANTS** the government's Motion (#46) for Summary Judgment to the extent that the government seeks the balance of the unpaid tax liabilities for which the levies were issued plus any statutory accruals and interest thereon;
2. **DENIES** the government's Motion (#46) for Summary Judgment to the extent that the government seeks the 50% penalty for failure to honor a levy without reasonable cause under 26 U.S.C. § 6332(d)(2); and
3. **DENIES** Dent's Motion (#55) for Partial Summary Judgment.

The Court **DIRECTS** the government to submit a form of Judgment **no later than July 11, 2012**, in favor of the government

and against Dent as set out in this Order.

IT IS SO ORDERED.

DATED this 27th day of June, 2012.

/s/ Anna J. Brown

ANNA J. BROWN
United States District Judge